

TO THE MEMBERS OF THE BROWN COUNTY BOARD OF SUPERVISORS

Ladies and Gentlemen:

The EXECUTIVE COMMITTEE met in regular session on September 10, 2007 and recommends the following motions:

1. Review minutes of:
 - a) Legislative Sub Committee of August 20, 2007.

No action taken.
2. **Closed Session:** Authorized by Sec. 19.85 (1) (c) of the Wisconsin Statutes, for the purpose of discussion of particular employees' job performance and qualifications relating to proposed staff reductions and proposed changes in the Child Support Agency division of Corporation Counsel Table of Organization. Enter into closed session.
3. **Return to Open Session:** Resolution re: Change in Table of Organization Corporation Counsel (The Child Support Department be a separate department not under the oversight of Corporation Counsel.) (Referred from Administration Committee.)
 - a) Return to regular order of business.
 - b) Hold until the next meeting for further review of the Table of Organization.
4. Resolution re: Authority to Execute a 2004-2006 Labor Agreement with the Brown County Sheriff Department Non-Supervisory Employees. Committee approved. See Resolutions, Ordinances September County Board.
5. Resolution re: Authority to Execute a 2007-2008 Labor Agreement with the Brown County Sheriff Department Non-Supervisory Employees. Committee approved. See Resolutions, Ordinances September County Board.
6. Resolution re: Authority to Execute a 2009 Labor Agreement with the Brown County Sheriff Non-Supervisor Employees. Committee approved. See Resolutions, Ordinances September County Board.
7. Resolution re: Authority to Execute a 2007-2008 Labor Agreement with the Brown County Human Services Para-Professional Employees. Committee approved. See Resolutions, Ordinances September County Board.
8. Resolution re: Authority to Execute a 2007-2008 Labor Agreement with the Brown County Library Para-Professional Employees. Committee approved. See Resolutions, Ordinances September County Board.

9. **Closed Session:** For the purpose of deliberating whenever competitive or bargaining reasons require a closed session pursuant to Wisconsin State Statute 19.85 (1) (e). In the alternative, the Executive Committee is meeting for the purpose of collective bargaining and is not subject to the Wisconsin open meetings law pursuant to 19.82 (1) of the Wisconsin State Statutes.
 - a) Enter into closed session.
 - b) Return to regular order of business.
 - c) No action taken.
10. Resolution re: Highway Department Reclassification of Two "Engineering Technician" Positions to "Senior Engineering Technician." (Held from previous meeting to have Don Vander Kelen present.) Indefinitely hold. See Resolutions, Ordinances September County Board.
11. County Executive report.
 - a) Budget Status Financial Report for July 31, 2007. No action taken.
12. Internal Auditor Report.
 - a) Budget Status Financial Report for July 31, 2007. No action taken.
 - b) Budget Status Financial Report for December 31, 2006. No action taken.
 - c) Update on Human Services Internal Control Audit. (Held from previous meeting.) No action taken.
 - d) Port & Solid Waste Internal Controls, Audit performed by Internal Auditor, August 2007. No action taken.
 - e) Austin Straubel Airport Internal Controls, Audit performed by Internal Auditor, August 2007. No action taken.
 - f) Implementation of County employee tip line. Approve.
 - g) Presentation of 2006 Audit Results by Clifton Gunderson. Accept presentation of Clifton Gunderson.
13. From Chief Deputy John R. Gossage -- Stipulated Settlement Agreement with the Village of Howard Police Services Contract dispute. Refer to Public Safety Committee.
14. Communication from Supervisor Steve Fewell re: To establish a letter of

understanding for lead negotiator. (Referred from August 15, 2007 County Board meeting.) Establish a Letter of Understanding for Lead Negotiator.

15. Communication from Supervisor ~~Tony Theisen~~, Pat La Violette #9c (7), Executive Committee Report of August 15, 2007 re: Have the Internal Auditor work with Supervisor La Violette on a cost benefit analysis to first include legal fees and cost of enforcement. (Referred from August 15, 2007 County Board meeting.) Hold for 60 days. Ayes: 4 (Johnson, Kaye, Krueger, Lund); Nays: 2 (Erickson, Evans); Excused: 1 (Fewell). Motion Carried.
16. Draft resolution to the U.S. Congress reference Federal Immigration Laws. (Draft to be distributed at meeting.) Reaffirm approval of revised version of Resolution and forward to County Board. See Resolutions, Ordinances September County Board.
17. Communication from Supervisor Guy Zima re: To refer back for the purpose of making a sample ordinance to be incorporated into a resolution for the state legislature. 9c#13 Ordinance re: Creating Section ____ of the Brown County Code Entitled "Citizen and Legal Immigrant Protection." (Referred from August 15, 2007 County Board meeting.) Committee approved. Ayes: 4 (Evans, Erickson, Kaye, Lund); Nays: 1 (Krueger); Abstain: 1 (Johnson); Excused: 1 (Fewell). Motion Carried. See Resolutions, Ordinances September County Board.
18. Communication from J. D. McKay, Circuit Court Branch VI re: Pay Increase – Jean Eckers, Office Manager II. Hold until next meeting.
19. Communication from Chair Tom Lund re: Coffee Fund for County Board Meetings. No action.
20. Discussion of Communication from Corporation Counsel re: Chapter 2 of the Brown County Code Relating to Committee Reports. All Ordinances and Resolutions, coming from committee be put on the County Board agenda under "Resolutions/Ordinances." Ayes: 3 (Evans, Kaye, Lund); Nays: 3 (Erickson, Johnson, Krueger); Excused: 1 (Fewell). Motion Defeated.
21. Resolution re: In Support of Enacting Legislation Delegating Statutory Authority to County government to regulate the Employment of Undocumented Workers in Businesses. (From previous meeting.) Committee approved as modified in combination with #17 above to read, "Whereas, it is the recommendation of the Legislative Sub Committee of the Executive Committee that Brown County should be granted authority by the State to place the same conditions on businesses issued licenses on the County level; and..." Ayes: 5 (Erickson, Evans, Johnson, Kaye, Lund); Nays: 1 (Krueger); Excused: 1 (Fewell). Motion Carried. See Resolutions,

Executive Committee

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Ordinances September County Board.

22. Resolution re: Change in Table of Organization Human Services (Change in Standard of Hours). (Referred from Human Services Committee.) Committee approved. See Resolutions, Ordinances September County Board.
23. Resolution re: Sheriff's Department Change in Table of Organization. (Referred from Public Safety Committee.) Committee approved. See Resolutions, Ordinances September County Board.
24. Resolution re: Sheriff's Department Records Division Change in Table of Organization. (Referred from Public Safety Committee.) Committee approved. See Resolutions, Ordinances September County Board.
25. Resolution re: Supporting Economic Development Practices Guidelines for Brown County Communities. (Referred from Legislative Sub Committee.) Hold for 60 days. See Resolutions, Ordinances September County Board.
26. Resolution re: Opposition to Wisconsin's Emerald Ash Borer Response Plan: One-Half Mile Ash Tree Removal Eradication Option. (Referred from Legislative Sub Committee.) Committee supported Resolution. Ayes: 5 (Evans, Johnson, Kaye, Krueger, Lund); Nays: 1 (Erickson); Excused: 1 (Fewell). Motion Carried. See Resolutions, Ordinances September County Board.

Approved by:

COUNTY EXECUTIVE

Date

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**PROCEEDINGS OF THE BROWN COUNTY
EXECUTIVE COMMITTEE**



Pursuant to Section 19.84 Wis. Stats., a regular meeting of the **Brown County Executive Committee** was held on Monday, September 10, 2007 in Room 200 of the Northern Building – 305 East Walnut Street, Green Bay, Wisconsin

Present: Bernie Erickson, Pat Evans, Kathy Johnson, Harold Kaye,
Jack Krueger, Tom Lund
Excused: Steve Fewell
Also Present: Tom Hinz, Jayme Sellen, Sara Perrizo, John Jacques
Debbie Klarkowski, Don VanderKelen,
Cathy Johnson, Betty VanGheem
Judge J.D. McKay, Jean Eckers
Supervisors Hoeft, LaViolette, Zima
Other Interested Parties

1. **Call Meeting to Order:**
The meeting was called to order by Chair Jack Krueger at 5:30 p.m.
2. **Approve/Modify Agenda:**

Motion made by Supervisor Johnson and seconded by Supervisor Kaye to approve. MOTION APPROVED UNANIMOUSLY
3. **Approve/Modify Minutes of August 6, 2007:**

Motion made by Supervisor Lund and seconded by Supervisor Kaye to approve. MOTION APPROVED UNANIMOUSLY
4. **Review Minutes of:**
 - a. **Legislative Sub-Committee of August 20, 2007:**
No Action Taken.

Supervisor Evans arrived 5:32 p.m.

Comments from the Public:

5.

Speaking on Reorganization in the Child Support Office

Karen Ferry
Carol Lumaye
Betty VanGheem
Kara Herrbold
Cathy Johnson

Speaking on the Immigration Issue

Pastor Kay Krejci
Matt Hollenbeck
Mary Drezwicki
Joan Turner
Helena Dalavera de Rehl
Ej Riojas

6. **Closed Session: Authorized by Sec. 19.85 (1)© of the Wisconsin Statutes, for the purpose of discussion of particular employees' job performance and qualifications relating to proposed staff reductions and proposed changes in the Child Support Agency Division of Corporation Counsel Table of Organization:**

Motion made by Supervisor Johnson and seconded by Supervisor Lund to enter into closed session at 6:18 p.m.: Roll Call:

Present: Erickson, Evans, Johnson, Kaye, Krueger, Lund

Excused: Fewell

MOTION APPROVED UNANIMOUSLY

7. **Return to Open Session: Resolution re: Change in Table of Organization Corporation Counsel (The Child Support Department to be a separate department not under the oversight of Corporation Counsel.) (Referred from Administration Committee):**

Motion made by Supervisor Erickson and seconded by Supervisor Evans to return to regular order of business at 8:15 p.m.: Roll Call:

Present: Erickson, Evans, Johnson, Kaye, Krueger, Lund

Excused: Fewell

MOTION APPROVED UNANIMOUSLY

Motion made by Supervisor Kaye and seconded by Supervisor Erickson to hold until the next meeting for further review of the Table of Organization.

MOTION APPROVED UNANIMOUSLY

Resolutions/Ordinances:

Motion made by Supervisor Lund and seconded by Supervisor Erickson to suspend the rules to allow items 8 through 12 to be taken together.

MOTION APPROVED UNANIMOUSLY

8. **Resolution re: Authority to Execute a 2004-2206 Labor Agreement with the Brown County Sheriff Department Non-Supervisory Employees:**
9. **Resolution re: Authority to Execute a 2007-2208 Labor Agreement with the Brown County Sheriff Department Non-Supervisory Employees:**
10. **Resolution re: Authority to Execute a 2009 Labor Agreement with the Brown County Sheriff Department Non-Supervisory Employees:**

11. **Resolution re: Authority to Execute a 2007-2208 Labor Agreement with the Brown County Human Services Para-Professional Employees:**
12. **Resolution re: Authority to Execute a 2007-2209 Labor Agreement with the Brown County Library Para-Professional Employees:**

Motion made by Supervisor Lund and seconded by Supervisor Evans to approve #'s 8 through 12. MOTION APPROVED UNANIMOUSLY

13. **Closed Session: For the purpose of deliberating whenever competitive or bargaining reasons require a closed session pursuant to Wisconsin State Statute 19.85 (1)(e). In the alternative, the Executive Committee is meeting for the purpose of collective bargaining and is not subject to the Wisconsin open meetings law pursuant to 19.82 (1) of the Wisconsin Statutes:**

**Motion made by Supervisor Erickson and seconded by Supervisor Johnson to enter into closed session at 8:20 p.m.: Roll Call:
Present: Erickson, Evans, Johnson, Kaye, Krueger, Lund
Excused: Fewell**

MOTION APPROVED UNANIMOUSLY

**Motion made by Supervisor Kaye and seconded by Supervisor Lund to return to regular order of business at 8:40 p.m.: Roll Call:
Present: Erickson, Evans, Johnson, Kaye, Krueger, Lund
Excused: Fewell**

MOTION APPROVED UNANIMOUSLY

14. **Resolution re: Highway Department Reclassification of two "Engineering Technical" positions to "Senior Engineering Technician". (Held from previous meeting to have Don VanderKelen present):**

Motion made by Supervisor Erickson and seconded by Supervisor Johnson to indefinitely hold. MOTION APPROVED UNANIMOUSLY

Reports:

15. **County Executive Report:**
 - a. **Budget Status Financial Report for July 31, 2007:**
No Action Taken.
16. **Internal Auditor Report:**
 - a. **Budget Status Financial Report for July 31, 2007:**
No Action Taken.
 - b. **Budget Status Financial Report for December 31, 2006:**
No Action Taken.
 - c. **Update on Human Services Internal Control Audit. (Held from previous meeting):**

Sara Perrizo reported that she met with the staff of the Human Services Department regarding the fourteen recommendations that were made

relative to internal controls. The recommendation that the store have a cash register and find a way to track revenue is underway. Client accounts will be made whole in the month of September.
No Action Taken.

- d. **Port & Solid Waste Internal Controls, Audit performed by Internal Auditor, August 2007:**
No Action Taken.

- e. **Austin Straubel Airport Internal Controls, Audit performed by Internal Auditor, August 2007:**
No Action Taken.

- f. **Implementation of County employee tip line:**
Ms. Perrizo reported that she has met with the IS Department and a phone is now available for anonymous use as a tip line through voice mail. She stated that statistics show that 45% of occupational fraud is initially detected by an employee tip line rather than by internal audit.

Motion made by Supervisor Lund and seconded by Supervisor Johnson to approve. MOTION APPROVED UNANIMOUSLY

- g. **Presentation of 2006 Audit Results by Clifton Gunderson:**
Renee Messing of Clifton Gunderson distributed audit results (attached) and reviewed them specifically with the committee. Several recommendations were made and are outlined in the audit report.

Motion made by Supervisor Lund and seconded by Supervisor Kaye to accept the presentation of Clifton Gunderson. MOTION APPROVED UNANIMOUSLY

Communications:

- 17. **From Chief Deputy John R. Gossage – Stipulated Settlement Agreement with the Village of Howard Police Services Contract Dispute:**

Corporation Counsel John Jacques informed the committee that a trial is scheduled for October 29th & 30th before Judge Naze. There has been mediation with the Village of Howard's attorney, in addition to ongoing negotiations with the Village Board. A tentative agreement has been reached.

Motion made by Supervisor Kaye and seconded by Supervisor Lund to refer to Public Safety Committee. MOTION APPROVED UNANIMOUSLY

- 18. **Communication from Supervisor Steve Fewell re: to establish a Letter of Understanding for Lead Negotiator. (Referred from August 15, 2007 County Board meeting):**

Motion made by Supervisor Lund and seconded by Supervisor Kaye to establish a Letter of Understanding for Lead Negotiator. MOTION APPROVED UNANIMOUSLY

19. **Communication from Supervisor Pat La Violette, #9c (7), Executive Committee Report of August 15, 207 re: have the Internal Auditor work with Supervisor LaViolette on a cost benefit analysis to first include legal fees and cost of enforcement. (Referred from August 15, 2007 County Board meeting):**

Ms. Perrizo explained that a decision was made to hold on completing a cost benefit analysis until there is a resolution drafted. Supervisor Erickson pointed out that the County has no enforcement power at this time in his opinion to conduct a cost benefit analysis at this time is an unreasonable request.

Motion made by Supervisor Lund and seconded by Supervisor Johnson to hold for 60 days.

Ayes: Johnson, Kaye, Krueger, Lund

Nays: Erickson, Evans

Excused: Fewell

MOTION APPROVED 4-2

20. **Draft resolution to the U.S. Congress reference Federal Immigration Laws. (Draft to be distributed at meeting):**

Chairman Krueger explained that a resolution was passed by the County Board on June 20, 2007. The resolution has been renamed and amended to read "Resolution Requesting Federal Action to *Enforce Existing* Immigration Legislation". See attached for other changes.

Motion made by Supervisor Evans and seconded by Supervisor Johnson to reaffirm approval of the revised version of the resolution and forward to the County Board. MOTION APPROVED UNANIMOUSLY

21. **Communication from Supervisor Guy Zima re: to refer back for the purpose of making a sample ordinance to be incorporated into a resolution for the State Legislature. 9c #13 Ordinance re: Creating Section ____ of the Brown County Code entitled "Citizen and Legal Immigrant Protection". (Referred from August 15, 2007 County Board meeting):**

Mr. Jacques explained that this communication relates to that addressed in #25. Supervisor Zima indicated he would be submitting a communication to the County Board which would allow the creation of legislation so that the county would have legal authority relative to the immigration issue. He also spoke to the issue of having an immigration officer assigned to Brown County, which will be addressed at another time.

Chairman Krueger indicated that because the County has no legal authority at this time, he would not support.

Motion made by Supervisor Evans and seconded by Supervisor Kaye to approve.

Ayes: Evans, Erickson, Kaye, Lund

Nays: Krueger

Excused: Fewell

Abstain: Johnson

MOTION APPROVED 4-2

22. **Communication from J.D. McKay, Circuit Court Branch VI re: Pay Increase – Jean Eckers, Office Manager II:**

Motion made by Supervisor Lund and seconded by Supervisor Kaye to hold until the next meeting. MOTION APPROVED UNANIMOUSLY

23. **Communication from Chair Tom Lund re: Coffee Fund for County Board meetings:**

Supervisor Lund explained there has been concern with the location of the coffee pot at County Board meetings. Consensus of the committee was that they wanted the coffee to stay and that another spot be found rather than in the hallway. In addition, he asked that those supervisors who have not contributed to the fund do so.

24. **Discussion of Communication from Corporation Counsel re: Chapter 2 of the Brown County Code relating to Committee Reports:**

After a lengthy discussion by the committee relative to communication between committees and the County Board, a suggestion was made by Supervisor Lund that all ordinances and resolutions coming from committee be put on the County Board agenda whether there was action or not by the committee.

Chairman Krueger clarified by explaining that if a resolution is put on hold by committee, the County Board, in order to honor that hold, will have to send it back to committee. He stated he is against moving issues forward before the committee work is complete and without any recommendation.

Motion made by Supervisor Lund and seconded by Supervisor Kaye that all ordinances and resolutions coming from committee be put on the County Board agenda under Resolutions/Ordinances.

Ayes: Evans, Kaye, Lund

Nays: Erickson, Johnson, Krueger

Excused: Fewell

MOTION FAILED 3-3

Resolutions/Ordinances:

25. **Resolution re: in support of enacting legislation delegating statutory authority to County Government to regulate the Employment of Undocumented Workers in Businesses. (From previous meeting):**

This resolution relates to the ordinance addressed in #21 above. Chairman Krueger stated he did not agree with the resolution as it is in violation of the law. Supervisor Lund, however, opined the purpose is only to seek legislation to enact authority to county government. A suggestion was made to change the 2nd Whereas to read as follows, "It is the recommendation of the Legislative Sub-Committee of the Executive Committee that Brown County *should be granted authority by the State to place the same conditions* on businesses issued licenses on the County level; deleting "follow the same conditions".

Motion made by Supervisor Johnson and seconded by Supervisor Evans to approve as modified in combination with #21 to read, "Whereas, it is the recommendation of the Legislative Sub-Committee of the Executive Committee that Brown County should be granted authority by the State to place the same conditions on businesses issued licenses on the County level; and . . ."

Ayes: Erickson, Evans, Johnson, Kaye, Lund

Nays: Krueger Excused: Fewell

MOTION APPROVED 5-1

26. **Resolution re: Change in Table of Organization Human Services (Change in Standard of Hours). (Referred from Human Services Committee):**

Motion made by Supervisor Evans and seconded by Supervisor Johnson to approve. MOTION APPROVED UNANIMOUSLY

27. **Resolution re: Sheriff's Department Change in Table of Organization. (Referred from Public Safety Committee):**

Motion made by Supervisor Kaye and seconded by Supervisor Lund to approve. MOTION APPROVED UNANIMOUSLY

28. **Resolution re: Sheriff's Department Records Division Change in Table of Organization. (Referred from Public Safety Committee):**

Motion made by Supervisor Kaye and seconded by Supervisor Lund to approve. MOTION APPROVED UNANIMOUSLY

29. **Resolution re: Supporting Economic Development Practices Guidelines for Brown County Communities. (Referred from Legislative Sub-Committee):**

Jayme Sellen explained that the Municipal Issues Committee of Advance has issued this resolution which states they will not compete with Brown County for economic development as they recognize the benefit of regional cooperation.

Motion made by Supervisor Lund and seconded by Supervisor Kaye to hold for 60 days. MOTION APPROVED UNANIMOUSLY

30. **Resolution re: Opposition to Wisconsin's Emerald Ash Borer Response Plan: One-Half Mile Ash Tree Removal Eradication Option. (Referred from Legislative Sub-Committee):**

Motion made by Supervisor Erickson and seconded by Supervisor Lund to support the resolution.

Ayes: Evans, Johnson, Kaye, Krueger, Lund

Nays: Erickson

Excused: Fewell

MOTION APPROVED 5-1

31. **Such other matters as authorized by law:**
None

**Motion made by Supervisor Lund and seconded by Supervisor Evans to
adjourn at 10:25 p.m. MOTION APPROVED UNANIMOUSLY**

Respectfully submitted,

Rae G. Knippel
Recording Secretary

Monday, September 10, 2007

County Board Meeting

RE: Immigrants

Immigrants have a positive affect on this country! The school district receives a greater amount of money when their children attend school. Immigrants start businesses that create employment. They bring new ideas to solve old problems. This is what makes America great!!

The burden of immigration reform rests upon the shoulders of our federal government. Here in Brown County, we expect the county government to continue to seek justice, preserve God-given human rights and to uphold the human dignity of all people within the county.

A handwritten signature in cursive script that reads "Joan Turner". The signature is fluid and elegant, with the first name "Joan" and last name "Turner" clearly distinguishable.

Joan Turner
532 Edgewood Drive
Green Bay, WI 54302

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Brown County Board of Supervisors
September 10, 2007
Re: Immigration and Brown County

I am Kay Krejci, a church pastor in Green Bay. Part of my work is with children, youth and families. I am here this afternoon to speak of the opportunities that lie before us as we witness the growth of our community including an immigrant population. We have the opportunity of welcoming workers, neighbors, friends, and maybe even family. One of the strengths of Brown County has been in the ways people and institutions respond to human need. I have heard it said this is a good place to bring up children.

In recent years, it is true our county and Green Bay have experienced some major changes in growth and development in business and industry. And that this change has not always seemed good. However, I believe we are on the verge of a new day.

Recently one of our church members posed the question to our church community: Do we want to be green and growing (referring to our life together in program and worship and looking at some new things) or ripe and rotten? I think that is a question for us in Brown County too.

We have the opportunity to be green and growing here. A new thing is in the making. A new community is forming with new people bringing fresh ideas about business and work; the ways we educate; and the ways we show care for one another so that resources can be grown, discovered and shared.

THIS, I know: How we perceive any situation and the action that comes from that perception is of utmost importance. If we are afraid and we act out of that fear, we are most assured of producing the very thing we fear.

Dear Supervisors, I urge your thoughtfulness in leadership in framing the way we see the possibilities for healthy community.

POSSIBLE STARTERS:

- Create forums for conversations about our dreams; dreams that open doors for people and dreams that tear down the walls that would divide us.
- Listen for the fears that hold us back or paralyze us from making new relationships.
- Listen to the cries for justice. Give thought to how these cries may be the seeds that will produce a beautiful new land and a people who can live into the future with hope.
- Let us take responsibility for both our fears and dreams.
- Let the Federal Government know of our concerns and fears: policies and actions that prosecute undocumented workers, that fracture families and prosecute those who would give them aid.
- Let the Federal Government know about our dreams and hope for a country where freedom and justice are not commodities for a select group, but a way of living that embraces the well-being of all the people.

Kay Krejci

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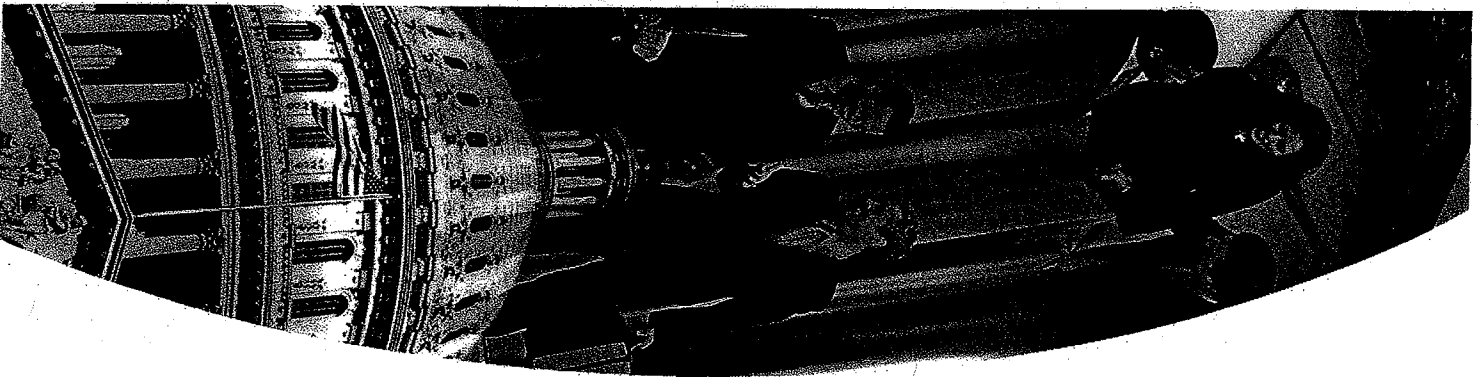
Brown County

2006 AUDIT RESULTS



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Comprehensive Annual Financial Report

- Transmittal letter
- Auditor's opinion
- Management discussion and analysis



**Clifton
Gunderson LLP**

Certified Public Accountants & Consultants

COUNT ON INSIGHTSM

Comprehensive Annual Financial Report

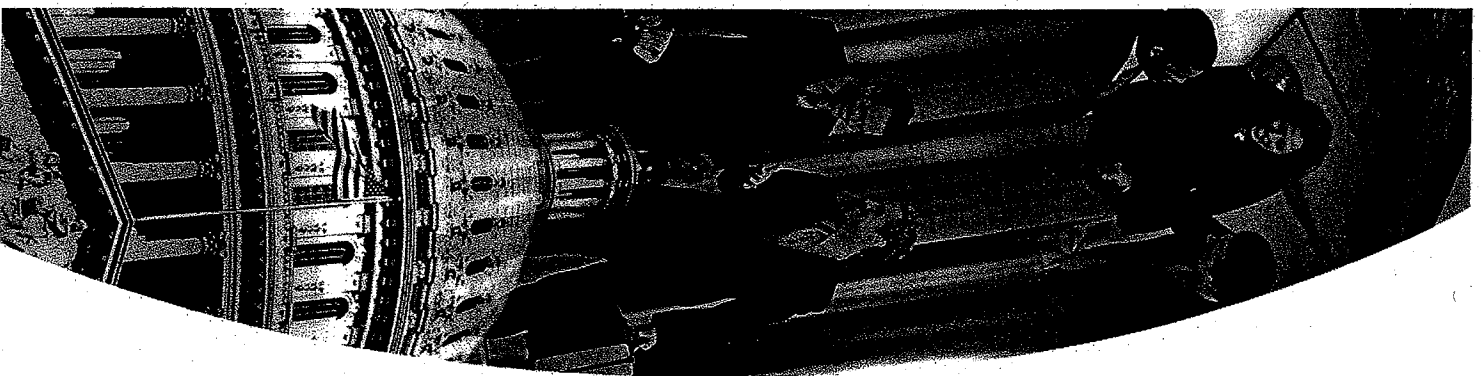
- Financial statements and note disclosures
 - Full accrual (GASB 34) statements
 - Governmental funds (major and nonmajor)
 - Proprietary funds (major and nonmajor enterprise funds and internal service funds)
- Supplementary information
- Statistical information



**Clifton
Gunderson LLP**

Certified Public Accountants & Consultants

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Governmental Funds

	General	Community Programs	Debt Service	Nonmajor Funds
Revenues and transfers in	\$ 68,048,389	\$ 79,337,019	\$ 10,203,939	\$ 39,979,132
Expenditures and transfers out	66,736,650	80,226,029	10,190,662	36,898,062
Change in fund balances	1,311,739	(889,010)	13,277	3,081,070
Fund balance, beginning of year	25,273,515	5,486,483	1,042,916	17,458,531
Fund balance, end of year	\$ 26,585,254	\$ 4,597,473	\$ 1,056,193	\$ 20,539,601
Reserved	\$ 3,406,351	\$ 1,277,718	\$ 1,056,193	\$ 9,828,238
Designated	8,546,305	3,319,755	-	12,342,641
Undesignated	14,632,598	-	-	(1,631,278)
Total	\$ 26,585,254	\$ 4,597,473	\$ 1,056,193	\$ 20,539,601

Governmental Funds

	<u>Total</u>
Revenues and transfers in	\$ 197,568,479
Expenditures and transfers out	<u>194,051,403</u>
Change in fund balances	3,517,076
Fund balance, beginning of year	<u>49,261,445</u>
Fund balance, end of year	<u>\$ 52,778,521</u>
Reserved	\$ 15,568,500
Designated	24,208,701
Undesignated	<u>13,001,320</u>
Total	<u>\$ 52,778,521</u>

Change in Fund balance - governmental funds	\$ 3,517,076
Capital assets transactions	3,702,337
Internal service funds	3,370,343
Long-term obligation transactions	(270,413)
Revenues deferred in the funds	<u>1,781,310</u>
Change in net assets	<u>\$ 12,100,653</u>

Fund balance - governmental funds	\$ 52,778,521
Capital assets	152,656,953
Internal service funds	11,459,977
Long-term obligations	(74,657,049)
Revenues deferred in the funds	<u>6,579,533</u>
Net assets - governmental activities	<u>\$ 148,817,935</u>

Enterprise Funds

	Mental Health Center	Airport	Port and Solid Waste
Revenues and transfers in	\$ 12,523,495	\$ 11,802,726	\$ 12,114,867
Expenditures and transfers out	<u>14,866,810</u>	<u>9,342,999</u>	<u>14,017,208</u>
Change in net assets	(2,343,315)	2,459,727	(1,902,341)
Net Assets, beginning of year	<u>757,958</u>	<u>65,896,796</u>	<u>53,316,362</u>
Net Assets, end of year	<u>\$ (1,585,357)</u>	<u>\$ 68,356,523</u>	<u>\$ 51,414,021</u>
Invested in capital assets	\$ 923,584	\$ 59,781,509	\$ 13,584,526
Restricted	-	1,540,714	17,995,881
Unrestricted	<u>(2,508,941)</u>	<u>7,034,300</u>	<u>19,833,614</u>
Net Assets, end of year	<u>\$ (1,585,357)</u>	<u>\$ 68,356,523</u>	<u>\$ 51,414,021</u>

Enterprise Funds

	Highway	Other	Total
Revenues and transfers in	\$ 14,907,320	\$ 2,434,140	\$ 53,782,548
Expenditures and transfers out	14,857,590	2,294,168	55,378,775
Change in net assets	49,730	139,972	(1,596,227)
Net Assets, beginning of year	10,175,530	2,841,755	132,988,401
Net Assets, end of year	<u>\$ 10,225,260</u>	<u>\$ 2,981,727</u>	<u>\$ 131,392,174</u>
Invested in capital assets	\$ 7,977,224	\$ 3,260,829	\$ 85,527,672
Restricted	-	34,281	19,570,876
Unrestricted	2,248,036	(313,383)	26,293,626
Net Assets, end of year	<u>\$ 10,225,260</u>	<u>\$ 2,981,727</u>	<u>\$ 131,392,174</u>

Internal Service Funds

	Administrative	Insurance	Total
Revenues and transfers in	\$ 3,933,940	\$ 27,629,076	\$ 31,563,016
Expenditures and transfers out	<u>4,292,675</u>	<u>23,186,300</u>	<u>27,478,975</u>
Change in net assets	(358,735)	4,442,776	4,084,041
Net Assets, beginning of year	<u>1,828,494</u>	<u>6,315,100</u>	<u>8,143,594</u>
Net Assets, end of year	<u>\$ 1,469,759</u>	<u>\$ 10,757,876</u>	<u>\$ 12,227,635</u>

Audit Communication Letter

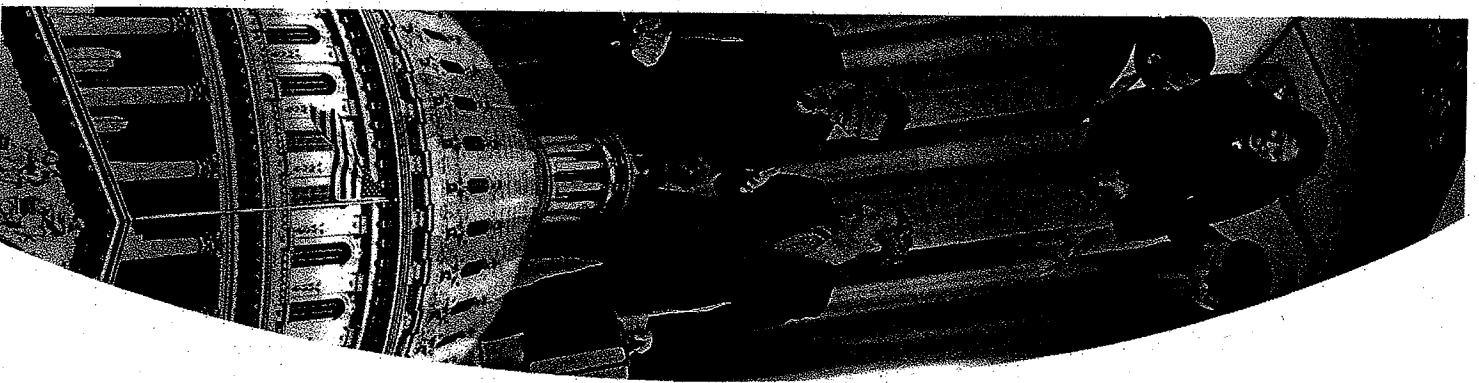
- Auditor's responsibility under generally accepted audit standards
- Accounting policies, management judgments and estimates
- Audit adjustments
- Other matters



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Internal Control Letter

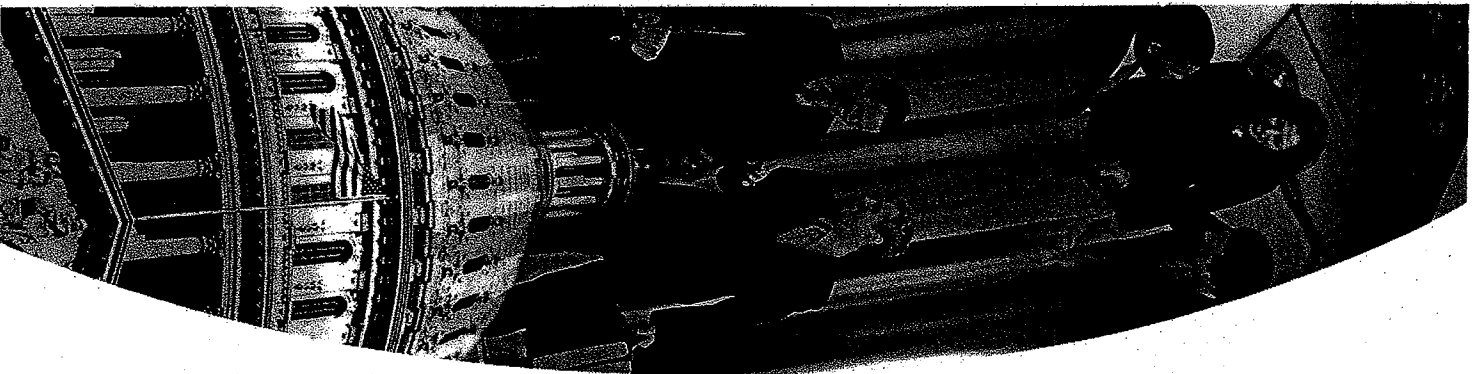
- Comments and recommendations related to:
 - Landfill post-closure liability
 - Investments
 - Segregation of duties – mental health center
 - Reserved and designated fund balances
 - Airport capital contributions
 - Payroll records
 - Status of prior year comments



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Single Audit

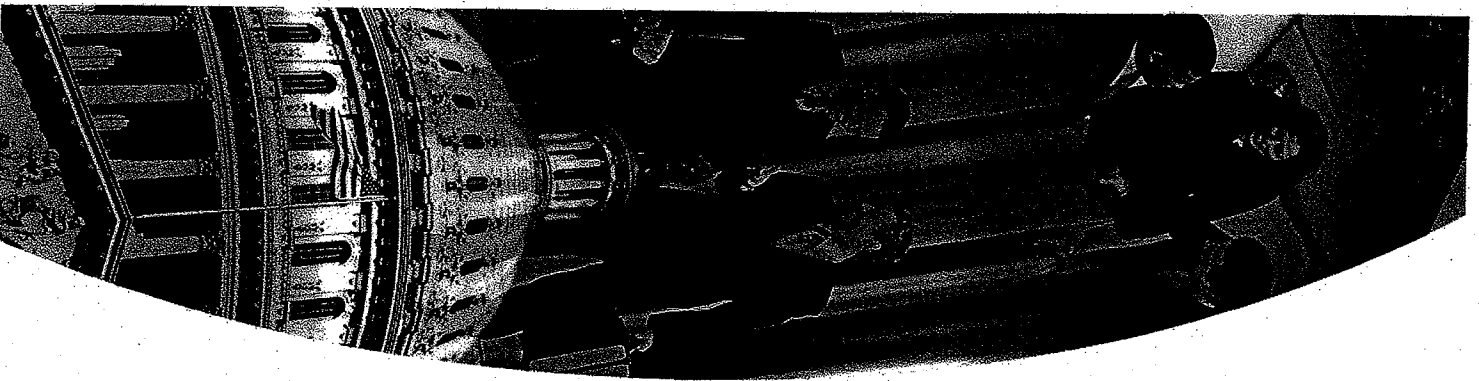
- Audit of compliance with federal and state programs and airport facility charges
 - Federal funds \$ 30,541,887
 - State funds \$ 32,044,634
- Findings – health and family services
 - Purchase of service – audits
 - Documentation of client consent



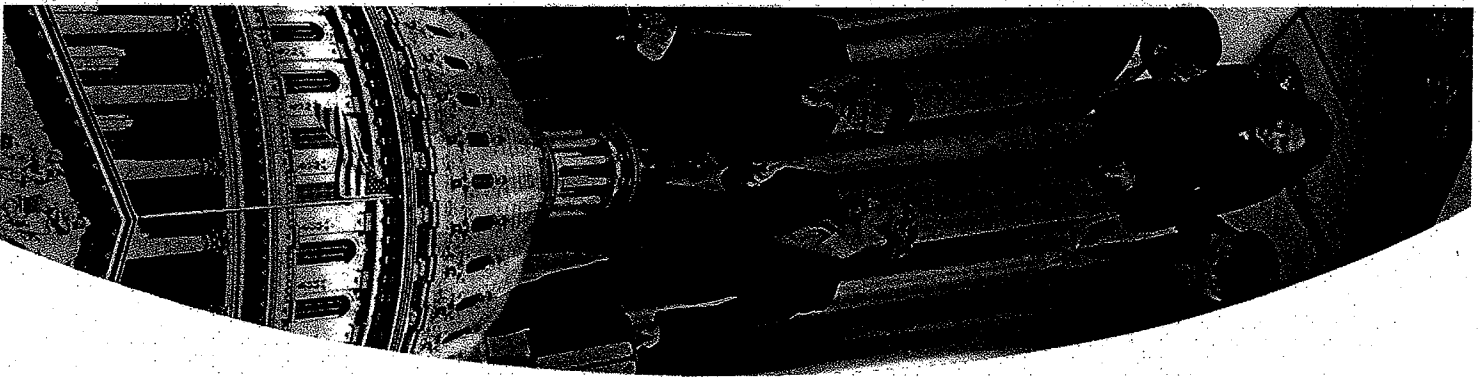
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Questions



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June 20, 2007

TO THE HONORABLE CHAIRMAN AND MEMBERS
OF THE BROWN COUNTY BOARD OF SUPERVISORS

Ladies & Gentlemen:

ENFORCE EXISTING **
RESOLUTION REQUESTING FEDERAL ACTION TO ~~PASS~~ IMMIGRATION
LEGISLATION

WHEREAS, the Brown County Board of Supervisors recognizes that the defense and security of the ports and international boundaries of the United States are strictly under the authority of the Congress of United States; and

WHEREAS, it is the sense of the people of Brown County that current immigration laws, enforcement procedures, and resources for employers to verify citizenship are insufficient and ineffective; and

WHEREAS, employers violating the immigration laws of the United States depress the wages and working conditions of those living and working legally in the United States; and

WHEREAS, immigrants which enter the United States in violation of United States Immigration law undermine the sacrifice and hardship of those who abide by the laws and honor the process; and

** ~~WHEREAS, recently the United States Senate failed to move forward with the~~

~~amended, which to provide for comprehensive immigration reform and for other purposes~~

** Heading revised and paragraph deleted as per the County Board on 6/20/2007/

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NOW, THEREFORE, BE IT RESOLVED, that the Brown County Board of Supervisors respectfully requests that the United States Senate and the United States House of Representatives ^{**}~~adopt comprehensive immigration reform and that the President of the United States sign such legislation, and be it further~~

BE IT FURTHER RESOLVED that the Brown County Clerk forward this resolution to the entire Wisconsin Congressional Delegation and the President of the United States, the National Association of Counties, the Wisconsin Counties Association, the other seventy-one counties of Wisconsin, all municipalities within Brown County, to the Representatives and Senators representing Brown County in the Wisconsin State Legislature, and the Governor of Wisconsin.

Respectfully submitted,

EXECUTIVE COMMITTEE

APPROVED BY:

Tom King

COUNTY EXECUTIVE

Date Signed: 6/25/07

Final Draft Approved by Corporation Counsel

Fiscal Impact: Not Applicable

**** provide funding to secure our national borders; provide personnel for immigration law enforcement; provide an efficient system of identifying legal residents; and provide legislation that will fully allow local law enforcement agencies to assist in the enforcement of immigration laws.**

**** This deletion and addition to this paragraph were adopted by the County Board on 6/20/2007**

BOARD OF SUPERVISORS ROLL CALL # _____

Motion made by Supervisor

VAN Deurzen

Seconded by Supervisor

Kaye

SUPERVISOR NAMES	DIST. #	AYES	NAYS	ABSTAIN
WARPINSKI	1	S		
DE WANE	2			
NICHOLSON	3			
THEISEN	4			
KRUEGER	5			
HAEFS	6		X	
ERICKSON	7	S		
KAYE	8			
ZIMA	9			
EVANS	10			
VANDER LEEST	11			
JOHNSON	12	EXCUSED		
DANTINNE, JR	13	S		

SUPERVISOR NAMES	DIST. #	AYES	NAYS	ABSTAIN
LA VIOLETTE	14	S		
ZELLER	15			
KASTER	16			
BACKMANN	17			
VAN DEURZEN	18			
FLECK	19			
CLANCY	20			
DE CLEENE	21	EXCUSED		
ZABEL	22	S		
SCRAY	23			
HOEFT	24	EXCUSED		
LUND	25	S		
FEWELL	26			

Total Votes Cast 23

Motion:

Adopted ☒

Defeated ☐

Tabled ☐